

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:

BRENT L. MILLER)	
Map 119-14-0, Parcel 182.00)	
Map 119-14-0, Parcel 275.00)	Davidson
Map 119-14-0, Parcel 277.00)	County
Map 148-13-0, Parcel 119.00)	
Tax Years 2005-2006)	

FINAL DECISION AND ORDER

Statement of the case

These are consolidated appeals by the taxpayer from initial decisions and orders of the administrative judge who recommended the subject properties be assessed as follows:

Parcel	Land	Improvement	Total value	Assessment
182	\$20,000	\$79,800	\$99,800	\$24,950
119	\$22,000	\$57,100	\$79,100	\$19,775
275	\$20,000	\$71,800	\$91,800	\$22,950
277	\$20,000	\$93,300	\$113,300	\$28,325

The appeal was heard in Nashville on October 25, 2006 before Commission members Stokes (presiding), Gilliam and White.¹ Mr. Miller represented himself, and staff appraiser Phil Draper appeared on behalf of the assessor. By agreement of the parties, the appeal is amended to include tax year 2006 as well as 2005.

Findings of fact and conclusions of law

Parcel 182 is a rented single family dwelling located at 2912 Tuggle Avenue in Nashville. Mr. Miller contends its value should be determined by the selling price he paid for the property in June of 2004 (\$68,200). He noted that listings for the property had dropped from \$90,000 to about \$78,000. Mr. Draper characterized this sale as a duress sale by a bank which had foreclosed on the property. He presented an analysis of comparable sales concluding the property should be valued at \$107,400, although he stated the assessor did not seek an increase from its present value.

Parcel 119 is a rented single family dwelling located at 5000 Crosby Lane in Nashville. Mr. Miller contends its value should be determined by the selling price he paid for the property in May of 2005 (\$60,850). Mr. Draper characterized this sale as a

duress sale by HUD which had foreclosed on the property. He presented an analysis of comparable sales concluding the property should be valued at \$77,900.

Parcel 277 is an owner occupied duplex located at 310 Radnor Street in Nashville. Mr. Miller bought the property for \$55,000 in 1998 and has added on in the back. It is in fair condition but has termite damage, and he testified that a brick house across the street (307) sold recently for \$82,000. Mr. Draper presented an analysis of comparable sales concluding the property should be valued at \$151,000, although he stated the assessor did not seek an increase from its present value as established by the Metro Board of Equalization.

In these proceedings the law imposes the burden of proof on the party seeking to change the *status quo*, in default of which the *status quo* is affirmed. The selling prices Mr. Miller paid, and the price paid to a neighbor, are the only evidence of market value Mr. Miller offered to overturn the initial decision and order. The weight we might otherwise accord recent selling prices is diminished in this instance by the circumstances of the sales, or in the case of the neighboring property, by the absence of comparative information about the sale. We have no basis to quantify the possible loss in value Mr. Miller attributed to the relative condition of his properties. Neither has Mr. Miller, in our view, effectively responded to the comparable sales assembled by the assessor.

Lacking an evidentiary basis to disturb the initial decision and order, we must respectfully conclude the administrative judge should be affirmed, apart from adjustments in the two instances recommended by the assessor.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed except in those two instances of recommended adjustments, as follows for tax years 2005 and 2006:

Parcel	Land	Improvement	Total value	Assessment
182	\$20,000	\$79,800	\$99,800	\$24,950
119	\$22,000	\$55,900	\$77,900	\$19,475
275	\$20,000	\$69,000	\$89,000	\$22,250
277	\$20,000	\$93,300	\$113,300	\$28,325

¹ Mr. Gilliam sat as a designated alternate for an absent member, pursuant to Tenn. Code Ann. §4-5-302.

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

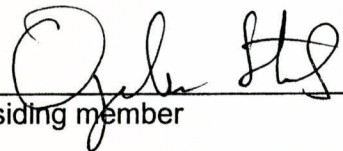
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.

3. Review by the Chancery Court of Davidson County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

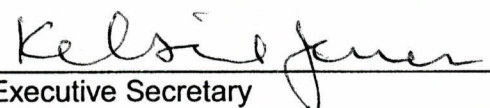
Requests for stay of effectiveness will not be accepted.

DATED: Feb. 13, 2007



Presiding member

ATTEST:



Executive Secretary

cc: Mr. Brent Miller
Ms. Jo Ann North, Assessor